6

Sectt. II-27—50,006—23-11-42.

Edn & P. H

1945) Department.

Secret

Mis. **SERIES.**

G.O. No. 366. Edn

Dated 12. 3. 1945.

[Despatch Abstract.]

Audit Report - 1943-44- Elementary Education Fund - District Board - South Kanara - Recorded.

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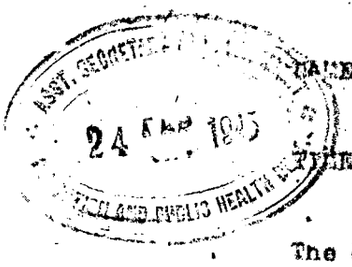
(1) C.F. 6192
9.11.44

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE S. KANARA DISTRICT BOARD FOR THE YEAR 1943-1944.



NAME OF AUDITOR: Sri. J. Mukund Baya, District Inspector of Local Fund Accounts.

TIME TAKEN FOR AUDIT: 4--9--44 to 30--9--44

07892

The office of President was held by Sri. K. Vittal Shetty from 1--4--43 to 18--5--43, by Sri. A Lakshminarayana Rau (Vice President in charge) from 19--5--43 to 10--6--43 and as President from 11--6--43 to 31--3--44.

3. The receipts and payments during the year are shown in annual account appended, together with the opening and closing balances. ingle cash book was maintained for both the general and the Elementary Education funds. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per ass abstract attached to the account for March, 44 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of this report.

4. EXCESS OF EXPENDITURE OVER BUDGET APPROPRIATION -- SECTION 59 (1) (c).

The expenditure under the following heads of account exceeds the budget provision as shown below. The previous sanction of the Director of Public Instruction was not obtained to the excess expenditure as required by rule 2 of the rules issued in G.O. No 139, Education, dated the th January, 1942.

EXPENDITURE -- ORDINARY.

	ACTUAL EXPENDITURE.	BUDGET PROVISION.	EXCESS.
	Rs. a. p.	Rs.	Rs. a.
1) Contingencies and equipment	38,255-12--0	37,000/-	1,255-12--0

EXPENDITURE -- CAPITAL

1	Lands and buildings	3,106--6--0	3,000/-	106--6--0

5. I[illegible]

The Headmistress of Thal Hindu Girls Elementary School and the Headmaster of Gajjeri Elementary School reported the loss of 19 and 32 library books respectively. The books belonging to the latter school were however stated to have been stolen. The action has been taken either to recover the books stolen or to make good the cost of missing books belonging to Thal Hindu Girls School.

6. The result of audit may be considered satisfactory.

7. The receipts and charges of the year were Rs. 1,94,167--4-- and Rs. 1,40,37-14--0.

8. The total number of objections pending and the amounts involved are given below, the details for which are given in the Annual Objection Statement.

YEAR	NUMBER OF ITEMS	AMOUNT
		Rs. a. p.
1942--43	2	nil
1943--44	21	333-15--6
	23	333-15- 6

T.K. Srinivasan,
Assistant Examiner of Local Fund Accounts, Western Circle, S A L E M.

Forwarded to the President, District Board, South Kanara, in duplicate with the request ~~with the request~~ that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts, South Kanara with your reply in triplicate duly approved by the District Board for submission to Government.

/ TRUE COPY /

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts, Kilpauk P.O., M A D R A S.

2/11

Annual Account of Receipts and Charges of the Elementary Education Fund of the S. Kanara D.B.Bd. for the year 1943 - 1944.

Head's	Actuals, 1941 - 4 Rs	a	p	Total Rs	a	p	Final Budget Appropriation. Rs	a	p
OPENING BALANCE ..	580		11				580		
Receipts - Ordinary.									
(1) Education tax	196,683						167000		
(2) Fees & penalties under the Elementary Education Act ..									
(3) Income from investments, etc									
(4) School fees ..	6360	8					6000		
(5) Endowments ..									
(6) Contributions ..	380						180		
(7) Other receipts ..	3497	15					1200		
(8) Government grant -									
(i) Under Section 37 of the Elementary EducationAct	60962						64514		
(ii) Under proviso to Sec. 37 of the Elementary Education Act. ..	283,098 / £60,962						283690 / 64,514 £		
(9) Contribution from the General Account -									
(a) For payment of temporary allowance of Rs.4	23945 / £283,098						40450 / 283690 £		
(b) For other purposes ..	11,475								
(10) Investments realized ..									
(11) Advances recovered ..	2231	13					3000		
Deduct - Refunds ..									
Deduct - Amount transferred to Capital.	3200						3000		
T O T A L:	590,963	4		590963	4	3	566034		
Receipts - Capital									
1 Government grants ..									
2. Endowments & contributions.									
3. Loans " - ..									
4. Contribution from General Account-Ordinary.									
5. Investments realised ..									
Add-Amount transferred from ordinary.	3200			3200	0	0	3000		
Total:	3200			3200	0	0	3000		
Total, Ordinary & Capital	594 163	4	3	594163	4	3	569,034		
nd total, including opening balance	593 583	3	4	593 583	3	4	568 454		

Heads	Actuals 1943-44 Rs	a	p	Total Rs	a	p	Final Budget Appropriation. Rs	a	p
Expenditure-Ordinary									
1. Staff -									
Salaries & allowances, D.B.150-	2160	-	.				2100	-	.
Contribution for Pension & House allowance	562	8	.				540	-	.
Masters	45489	10	.				49065	.	.
Clerks & servants	4800	.	.				4050	.	.
Education tax - collection Charges Spalding.	121	-	.				500	.	.
Contribution to Provident Fund	24909	-	.				24000	.	.
Travelling allowances including for Sub officers.	1346	8	.	1000/-11-0 To			1450	-	.
Stipend of teachers sent for training									
2. Contingencies and equipment -									
Contingencies									
House-rent	19455	8	.				20000	.	.
Other items	14533	10	.				16000	.	.
Equipment -									
Furniture & apparatus	348	12	.				500	.	.
Library books & maps	419	4	.				500	.	.
Other items									
3. Prizes & scholarships									
4. Repairs to buildings	3963	6	.				6000	.	.
5. Contribution to panchayats	461	8	.				650	.	.
6. Interest on & repayment of debt	4840	.	.				4840	.	.
7. Investments made									
8. Advances recoverable	1003	4	.				3000	.	.
TOTAL:	536,981	8	.	536,981	8	0	57,255	.	.
Expenditure-Capital.									
1. Lands & buildings	3106	6	.				3000	.	.
2. Equipment-									
(1) Furniture & apparatus.									
(2) Library books & maps.									
(3) Investments made									
(4) Other items									
T o t a l :	3106	6	.	3106	6	0	1000	.	.
Total, Expenditure (Ordinary & Capital)	540,087	14	.				538255	.	.
Total, closing balance	53495	5	4.				10,199	.	.
Grand total, including closing balance	593,583	3	4.				568454	.	.

10 . 10 . 1944
Bangalore.

Anukund Ray
District Inspector of Local Fund Accounts.
S. Kanara

Sri A.Lakshminarayana Rao, B.A., B.L.,
President, District Board, South Kanara.

Replies to the Audit Report - 27-11-1944.

Para :4.

Expenditure in excess of Budget appropriation - Sanction wanting.

The Government and the Director of Public Instruction are requested to sanction the reappropriation of funds made by the District Board - Vide Ref.C.Nos.21019-E1-44 dated 24-11-44 and 23-11-44.

Para 5 - Missing books - Action not taken.

The matter is under investigation and the result will be intimated in due course.

IAK/8-2-45.

For President.

Proceedings of the Director of Public Instruction, Madras.
R.C.No.4229-B-44 dated 3-12-44.

===

Subject:- Elementary Education Fund - South Kanara District Board - Reappropriation of funds - 1943-44.

Read:- Letter C.No.21019-E1-44, dated 22-11-44 of the President, District Board, South Kanara.

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The transfer of a sum of Rs.1,740/-, from "Expenditure Ordinary - Repairs to buildings" to "Expenditure - Ordinary - Contingencies and Equipment" in the Budget Estimate of the South Kanara District Board for the year 1943-44 is sanctioned.

Sd.G.L.Lobo,
For Director of Public Instruction.

/True copy/

For President.

IAK/3-2-45.

9/2/45.

GOVERNMENT OF MADRAS,
Education and Public Health Department.

Memorandum No.56552-A2 dated 2nd January 1945.

Letter from the President, District Board, South Kanara, R.C.No. 21019-E-44, dated 24th November 1944.

Elementary Education Fund - Expenditure in excess of Budget allotment during 1943-44.

The Government approve the action of the District Board, South Kanara, in having incurred during 1943-44 from the Elementary Education Fund under its control a capital expenditure of Rs.3106/- against an allotment of Rs.3000/- made for that purpose in the budget estimate for that year sanctioned in G.O.No.967 Edn., dated 16th July 1943.

Sd. x x x
M.V.Subramanian,
Secretary to Government.

/True copy/

IAK/8-2-45.

For President.

Extract from the Proceedings of the meeting of the members of the South Kanara District Board, dated 28-11-44.

18: Read L.F.No.6192 dated 9-11-44 from the Examiner of L.F.Accounts, forwarding the Audit Report on the Elementary Education Fund Accounts, South Kanara District Board for 1943-44. Also draft replies.

Resolution:

"Approved".

Sd.A.Lakshminarayana Rao,
President.

/True extract/

For President.

IAK/8-2-45. 9/2/45

Lf. 9765
23.2.45

13 Examiner's Office.

Subject: Audit Report - South Kanara District Board - Elementary Education Fund Accounts - 1943-44.

Forwarded to the Secretary to Government, Education and Public Health Department, with copies of President's replies and the resolution of the District Board.

Assistant Examiner.

To The Secretary to Government, Education and Public Health Department
Madras

12-3-45 / 14 5/143 Gwa No. 366 Edy dated 12.3.45.

Asstt Engr 1942-46
Elementary Edn. Five - Dte
Govt South Kanara -
Mangalore.

Recorded.

7.3.45

7.3.45

To

The DEO South Kanara
The Exam Clerk
The DPI (with ref to his letter

D/d 13/3
(2 sheets)
13/3